

To remedy the hardship of laying the burden of reparation upon those who are least able and least benefited, and at the same time to make this remedy effectual, is the purpose of the foregoing plan. And upon considering the matter in its different views, the only method that promises success, appears to be a county-tax laid upon land according to the valuation, and a capitation-tax on the inhabitants of boroughs.— These taxes relieve the labouring poor, and lay the burden where it ought to be laid: and the law will execute itself, if that effect can be hoped from any public law: effectual measures are laid down for levying the tax; and, if once levied, there is no danger of its being allowed to lie unemployed in the hands of the collector, for every heritor will be anxious to have some part employed for his benefit. The danger will rather be of factious disputes about the distribution. This danger also is attempted to be prevented; and, it is hoped with success.

Some narrow-minded persons may possibly grudge a tax, that loads the present generation for the advantage of those who come after: but is it rational to grudge, that others should benefit by measures evidently calculated for advancing our own interest? Let us suppose, that the heritors of a shire were to concert measures in common, for improving their lands: to make good roads would be one effectual measure; for supposing the reparation to cost L. 5000, their estates would be bettered double that sum.

To conclude: It is not to be expected that any regulations concerning highways, or concerning any branch of police, can be so framed as to please every individual. Wise men are practicable men, to use an expression of Lord Bacon, and will make concessions in order to promote